



INSTRUCTIONS FOR COMPLETING THE FEDERAL FINANCIAL REPORT (SF-425) [FOR ALL GRANT YEARS]

Rev. 10/1/09

The *Federal Financial Report* (FFR) form must be submitted **once** with the other components of your final report package to the NEA Grants & Contracts Office no later than 90 calendar days after the award end date. Please use the FFR form available on our Web site at www.arts.gov/manageaward/. If you have questions, please call us at (202) 682-5403 or e-mail us at grants@arts.gov.

My Grant At A Glance. You can access basic information about your grant online. Check to see if we received your payment request or when your final reports are due. Simply go to www.arts.gov/mygrant and enter your 10-digit grant number.

STEP BY STEP INSTRUCTIONS FOR THE FEDERAL FINANCIAL REPORT correspond to the numbers on the FFR.

1 Federal Agency and Organizational Element to Which Report is Submitted. Completed for you.

2 Federal Grant or Other Identifying Number Assigned by Federal Agency. Enter the 10 digit grant number from award letter (e.g. 10-5500-7012) or, the 4 digit cooperative agreement number (e.g., DCA 10-05) from the cover page of the agreement.

3 Recipient Organization. Enter the official Internal Revenue Service (IRS) name and the complete address of your organization including zip code.

4a DUNS Number. Enter your organization's Data Universal Numbering System (DUNS) number.

4b EIN. Enter your organization's Employer Identification Number (EIN), also known as Tax Identification Number (TIN).

5 Recipient Account Number or Identifying Number (Optional). Optional: If your organization assigns its own identifying number to track awards you may enter it here. This number is not required by the Arts Endowment.

6 Report Type. Indicate "Final."

7 Basis of Accounting (Cash/Accrual). Specify whether a cash or accrual basis was used for recording transactions related to the award and for preparing the FFR.

Accrual basis of accounting refers to the accounting method in which expenses are recorded when incurred.

For Cash basis accounting, expenses are recorded when they are paid.

8 Project/Grant Period From: (Month, Day, Year) and End Date: (Month, Day, Year). Enter the period of support as specified in your award document or as amended.

9 Reporting Period End Date (Month, Day, Year) For most FFRs, the reporting period end date is the end date of the period of support but this can be earlier (if you are closing the award out early).

10 Transactions

Federal Expenditures and Unobligated Balance:

Section 10a-c are not applicable.

10d Total Federal Funds Authorized: Enter the total Arts Endowment funds authorized during the period of support. This is the award amount.

10e Federal Share of Expenditures:

Enter the amount of Federal fund expenditures. Generally this will be the full amount of the Arts Endowment award, unless you have not and do not intend to request the balance.

10f Federal Share of Unliquidated Obligations: You have 90 days from the end date of the award to expend Federal funds whether you use the accrual or cash basis of accounting. **By the time you submit this form, this line should be zero, even if the form is submitted in conjunction with or in lieu of a final payment request, as all incurred costs should have been paid (liquidated).** If there are unliquidated Federal funds, you must: (1) submit a request for a time extension to liquidate those costs; (2) return the unused Federal portion; or (3) tell us that you do not intend to request the remaining funds.

10g Total Federal Share (Sum of Lines 10e and 10f): Enter the sum of Lines 10e and 10f.

10h Unobligated Balance of Federal Funds (Line 10d Minus Line 10g): Enter the amount of Line 10d minus Line 10g. Any Arts Endowment funds that you are not requesting or are returning should be identified here. Please include a note in Box 12 "Remarks" explaining that your organization will not be using the remaining funds.

Recipient Share

Section 10i is not applicable.

10j Recipient Share of Expenditures: Enter your organization's share of allowable and allocable actual outlays (includes contributions and earned income) or cash disbursements less any rebates, refunds, or other credits. This amount may include the value of allowable and allocable third party in-kind contributions and indirect costs if in the approved project budget or as amended

10k Remaining Recipient Share to be Provided: This should be zero.

Section 10l-o are not applicable.

11 Indirect Expense. Complete *only* if an indirect cost rate established with a Federal agency was **included in your application and approved for this award**. Remember: if indirect costs are required to meet the minimum required match and the rate is "provisional" you cannot close out the award.

11a Type of Rate(s): Provisional, Predetermined, Final, or Fixed.

11b Rate: Enter the indirect cost rate(s) in effect during the reporting period.

11c Period From; Period To: Enter the beginning and ending effective dates for the rate(s).

11d Base: Enter the amount of the base against which the rate(s) was applied.

11e Amount Charged: Enter the amount of indirect costs charged during the time period specified. (Multiply 11b. x 11d.)

11f Federal Share: Not required; leave blank.

11g Totals: Enter the totals for columns 11d, 11e, and 11f.

12 Remarks. You may enter any explanations or additional information here. If you have a balance of funds remaining on your award and you have previously drawn down funds using a Payment Request form, you may use this space to provide the routing and account number along with the amount of the request. You may also provide information about refunds, indirect costs explanations, etc.

13a Typed or Printed Name and Title of Authorized Certifying Official. Enter the name and title of the authorized official at your organization.

13b Signature of Authorized Certifying Official. This form **MUST** be signed by a current authorizing official of your organization. Please refer to *General Terms & Conditions*.

13c Telephone (Area Code, Number and Extension). Enter the telephone number (including area code and extension) of the individual listed in Line 13a.

13d E-mail Address. Enter the e-mail address of the individual listed in Line 13a.

13e Date Report Submitted (Month, Day, Year). Enter the date the FFR is submitted to the National Endowment for the Arts.